IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20772 of 2003

1.Around the World Travel & Tours Pvt., Ltd.,
Rep. by its Managing Director,
Mr.Sylvester Thomas, 62/2, McNichols Road,
Chetpet, Chennai – 600 031.

2.Adyar Travel Bureau Pvt., Ltd.,
35, First Main Road, Gandhi Nagar, Adyar,
Chennai – 600 020.

3.Bharat Travel Service Pvt., Ltd.,
160, Thambu Chetty Street,
3rd Floor, Hussain Plaza, Chennai – 600 001.

4.Champion Travel & Tour Pvt,. Ltd.,
Old No.47, New No.99/2,
Nungambakkam High Road,
Chennai – 600 034.

5.Diana World Travel Pvt., Ltd.,
45, Montieth Road,
'Ceebros Centre' Egmore, Chennai – 600 008.

6.S.P.Air Travels (Chennai) Pvt., Ltd.,
Shop No.43/44, Wellington Plaza,
No.90, Anna Salai, Chennai – 600 002.

7.Madura Travel Service (P) Ltd.,
11/3, Gandhi Irwin Road,

Impala Complex,
Opp: Egmore Railway Station,
Chennai – 600 008.

8.Speed Birds Pvt., Ltd.,
Old No.69, New No.105,
Peters Road, 1st Floor,
Royapettah, Chennai – 600 014.

9.Sugir Tours & Travels,
No.2, sindoor Travels,
No.95, Luz Church Road,
Mylapore, Chennai – 600 004.

10.Vaigai Wings Pvt., Ltd.,
Crescent Court, 963,
Poonamallee High Road, Chennai – 600 084.

11.Triton Travels,
No.9, Esspeekay Apartment,
Dhanammal Street, Chetpet,
Chennai – 600 031.

12.Amsham Travels,
48-B, Chetty Street,
Pondicherry - 605 001.

13.Deccan Air Services Pvt., Ltd.,
1, Vivekananda Road,
Chetpet, Chennai – 600 031.

14.Travel Arcade,
Flat No.10, "Virat", 3rd Floor,
No.14, 3rd Cross Road,
Raja Annamalaipuram,
Chennai – 600 028. ... Petitioners

Vs.

1.The Union of India,
Rep. by the Secretary to the Government,
Ministry of Finance, Central Secretariat,
North Block, New Delhi.

2.Central Board of Direct Taxes,
Central Secretariat,
North Block, New Delhi.

3.Chief Commissioner of Income-tax,
Tamil Nadu-I, 121,
Nungambakkam High Road,
Chennai – 600 034.

4.Indian Airlines Ltd.,
(Domestice & International)
10, Rukmani Lakshmipathy Road,
Egmore, Chennai – 600 008.

5.Air India Ltd.,
(Domestic & International)
19, Rukmani Lakshmipathy Road,
Egmore, Chennai – 600 008.

6.Lufthansa

7.Singapor Airlines,
Westminister, First Floor,
108, Dr.Radhakrishnan Salai,
Chennai – 600 004.

8.Jet Airways (Domestic),
43/44, Thapar House,
Montieth Road, Egmore,
Chennai – 600 008.

9.Air France, GSA: Jet Air Pvt., Ltd.,
43/44, Thaper House, Montieth Road,
Egmore, Chennai – 600 008.

10.Air Lanka,
"Naggabramha Towers",
76, Cathedral Road,
Chennai – 600 086.

11.Kuwait Airways,
GSA: National Travel Services,
43/44, Thaper House,
Montieth Road, Egmore,
Chennai – 600 008.

12.Emirates, Riaz Garden,
1 C/D, 1st Floor, 12 & 13,
Kodambakkam High Road, Chennai – 600 034.

13.British Airways, Raheja Towers,
8th Floor, Sigma Wing,
177, Anna Salai, Chennai – 600 002.

14.Delta Airlines,
GSA-Inter Globe Air Transport,
144/145, Kodambakkam High Road,
Chennai – 600 004.

16.Cathay Pacific Airways Ltd.,
Connemara Hotel,
Binny Road, Chennai – 600 002.

17.Swiss International Airlines,
Hammid Building,
191, Anna Salai, Chennai – 600 006.

18.Alitalta, 2-D, Century Plaza,
560/562, Anna Salai, Chennai – 600 018.

19.Gulf Air, GSA-Jet Air,
43/44, Montieth Road,
Thapar House, Chennai – 600 008.

20.KLM Royal Dutch Airlines,
Taas Mahal, 10, II Floor,
Montieth Road, Chennai – 600 008.

21.Thai Airways International,
Temples Tower, 476, Anna Salai,
Nandanam, Chennai – 600 035. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue Writ of Declaration declaring that tax shall be deducted at source under Section 194 H only in respect of the commission actually paid or payable by the respondents 4 to 21 to the petitioner on the face value of the tickets and no tax can be deducted in respect of the discount or rebate on the price of the tickets allowed by the Airlines to the customers against the listed price of the tickets.

For Petitioner : Mr.M.P.Senthil Kumar

For Respondents : Mrs.Hema Muralikrishnan (For R1 to R3)
Mr.K.Srinivasamurthy (For R4 & R5)
No appearance for R6 to R12
Mr.H.Karthik Seshadri (For R13)

O R D E R

Heard Mr.M.P.Senthil Kumar, learned counsel for the petitioner, Mrs.Hema Muralikrishnan, learned standing counsel for the respondents 1 to 3, Mr.K.Srinivasamurthy, learned Standing Counsel for the 4th and 5th respondents and Mr.H.Karthik Seshadri, learned counsel for the 13th respondent.

2.Learned counsel for the petitioner submits that there is no written instruction given by his client.

3.Learned Standing Counsel for the respondents 4 & 5 submits that though initially an interim order was granted on 25.07.2003, as the same was vacated on 05.09.2003, tax was deducted on the entire commission, and returns were filed and as of now nothing requires to be adjudicated as the relevant assessment years are already over.

4.In the light subsequent development, this writ petition is closed. No costs.

31.07.2017

Index:Yes/No
abr/km

To

1.The Secretary to the Government,
The Union of India, Ministry of Finance,
Central Secretariat,
North Block, New Delhi.

2.The Central Board of Direct Taxes,
Central Secretariat,
North Block, New Delhi.

3.The Chief Commissioner of Income-tax,
Tamil Nadu-I, 121,
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4.Indian Airlines Ltd.,
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5.Air India Ltd.,
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19, Rukmani Lakshmipathy Road,
Egmore, Chennai – 600 008.

T.S.SIVAGNANAM, J.

abr

W.P.No.20772 of 2003

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